

# STATE OF NORTH CAROLINA

YEAR 2004

COUNTY OF \_\_\_\_\_

## APPLICATION FOR EXCLUSION UNDER G.S. 105-277.1

### PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

North Carolina excludes from property taxes the greater of twenty thousand dollars (\$20,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled.
- (2) Has an income for the preceding calendar year of not more than eighteen thousand eight hundred dollars (\$18,800).
- (3) Is a North Carolina resident.

Income is defined as the adjusted gross income, as defined in section 62 of the Internal Revenue Code, plus all other moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

#### Income Example:

If a claimant's adjusted gross income for 2003 was \$4,000.00 and this person had \$6,000.00 in social security benefits which were not taxable, his income for 2003 would be \$10,000.00. Both of these numbers may be found on the claimant's 2003 Individual Federal Income Tax Return. Assuming this was all the claimant's income for 2003 and he was at least 65 years of age or totally and permanently disabled, he would qualify for the Elderly Exclusion for tax year 2004.

	<u>CLAIMANT</u>	<u>SPOUSE</u>
1. Full name (as shown on abstract):	_____	_____
2. Residence Address:	_____ _____ _____	_____ _____ _____
3. Social Security Number:	_____	_____
<small>Social Security Number information is mandatory and will be used to establish the identification of the applicant. The authority to require this number is given by U.S. Code Title 42, Section 405(c)(2)(C)(i). The Social Security Number will be kept confidential.</small>		
4. Date of Birth:	_____	_____
5. Telephone #	_____	_____
6. Description of property:	_____	
7. What percentage of ownership does claimant have in property? _____. If not 100%, list the name of other owner(s).	_____	
8. Is the property the claimant's permanent residence?	_____	
9. If claimant is not at least 65 years old but is totally and permanently disabled, attach a certificate from a physician licensed to practice medicine in North Carolina or from a government agency authorized to determine qualification for disability benefits and place an "X" in the space provided.	_____	

**Form Must be signed on back.**

---

10. If your income level is low enough that you are not required to file a Federal Income Tax Return, enter your income for the preceding calendar year on this line. \$ \_\_\_\_\_ (If you are required to file a Federal Return, go to #11 below.)

11. Enter the required income information from your individual Federal Income Tax Returns for the preceding calendar year below. If you file a joint return, place all income information under the claimant column.

	<u>CLAIMANT</u>	<u>SPOUSE</u>
1. Adjusted Gross Income.	\$ _____	\$ _____
2. Tax exempt interest (not included in adjusted gross income)	\$ _____	\$ _____
3. IRA distributions (not included in adjusted gross income)	\$ _____	\$ _____
4. Pensions and Annuities (not included in adjusted gross income)	\$ _____	\$ _____
5. Social security benefits (not included in adjusted gross income)	\$ _____	\$ _____
6. Capital gains (not included in adjusted gross income)	\$ _____	\$ _____
7. All other moneys received. (not included in adjusted gross income)	\$ _____	\$ _____
<b>TOTAL</b>	\$ _____	\$ _____

**Attach a copy of the first page of your individual Federal Income Tax Returns for the preceding calendar year. If you have not filed at this time, please submit a copy of the first page at the time you file. While your income tax returns are confidential and will be treated as such, you may block out any information except for those items listed under #11 above. Your application for exclusion will be held until the income tax information is received.**

**ALL INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.**

---

AFFIRMATION OF CLAIMANT - Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief all information furnished by me in connection with this application is true and complete. I fully understand that this application constitutes an attachment to my official tax listing for 2004 and that falsification on my part as to any material fact on this application will subject me to the criminal penalties contained in G.S. 105-310 (A class two misdemeanor).

Date Proof of Income Submitted \_\_\_\_\_

\_\_\_\_\_  
Claimant's Signature

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

\_\_\_\_\_  
County Assessor's Signature

**Application must be received by June 1st.**

**Do not remit this to the North Carolina Department of Revenue. Please send completed form to the appropriate county tax office.**